

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Betty R. Morris,
Appellant,

v.

Douglas County Board of Equalization,
Appellee.

Case Nos: 14A 191, 14A 192, 14A 193 &
14R 194

Decision and Order Affirming the
Determination of the County Board of
Equalization
(Default Judgment)

For the Appellant:
No appearance.

For the Appellee:
Shakil A. Malik
Douglas County Attorney

The appeals were heard before Commissioners Steven A. Keetle and Nancy J. Salmon

I. THE SUBJECT PROPERTY

The Subject Properties are agricultural parcels located in Douglas County. The legal descriptions of the parcels are found in the respective Case Files.

II. PROCEDURAL HISTORY

The Douglas County Assessor determined that the assessed values of the Subject Properties for tax year 2014 were as follows:

14A 0191	\$83,980
14A 0192	\$220,470
14A 0193	\$2,000
14A 0194	\$75,090

Betty R. Morris (the Taxpayer) protested the assessments to the Douglas County Board of Equalization (the County Board). The County Board determined that the assessed value for tax year 2014 was as follows:

14A 0191	\$83,980
14A 0192	\$220,470

14A 0193	\$2,000
14A 0194	\$75,090

The Taxpayer appealed the decisions of the County Board to the Tax Equalization and Review Commission (Commission). The Commission issued an Order for Hearing on May 18, 2016, setting the hearing date for August 12, 2016. Affidavits of Service which appear in the records of the Commission establish that a copy of each of the Orders for Hearing and Notice of Hearing listed above was served on all parties.¹ The Commission held a hearing on August 12, 2016. No one appeared on behalf of the Taxpayer as directed by the Commission’s Order for Hearing. The County Board moved for a default judgment in favor of the County Board’s determination.

III. STANDARD OF REVIEW

“In all appeals, excepting those arising under section 77-1606, if the appellant presents no evidence to show that the order, decision, determination or action appealed from is incorrect, the commission shall deny the appeal.”² The Commission is authorized to enter default judgments.³

IV. CONCLUSION

The Taxpayer failed to appear at the hearing as required by the Order for Hearing and Notice of hearing and therefore presented no evidence to show that the orders, decisions, determinations or actions appealed from were incorrect. The motion for an Order of Default Judgment should be granted and the decision of the County Board in each appeal is Affirmed.

V. ORDER

IT IS ORDERED THAT:

1. The Motion of the County Board for Default Judgment is granted.
2. The decisions of the Douglas County Board of Equalization determining the values of the Subject Properties for tax year 2014 is Affirmed.
3. The taxable values of the Subject Properties for tax year 2014 is:

¹ See, Case File.

² Neb. Rev. Stat. §77-5016(9) (2014 Cum. Supp.).

³ Neb. Rev. Stat. §77-5015 (2014 Cum. Supp.).

14A 0191	\$83,980
14A 0192	\$220,470
14A 0193	\$2,000
14A 0194	\$75,090

4. This Decision and Order, if no appeal is timely filed, shall be certified to the Douglas County Treasurer and the Douglas County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2014 Cum. Supp.)
5. Any request for relief, by any party, which is not specifically provided for by this Decision and Order is denied.
6. Each Party is to bear its own costs in this proceeding.
7. This Decision and Order shall only be applicable to tax year 2014.
8. This Decision and Order is effective for purposes of appeal on August 19, 2016.

Signed and Sealed: August 19, 2016

Steven A. Keetle, Commissioner

SEAL

Nancy J. Salmon, Commissioner

Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. §77-5019 (2014 Cum. Supp.), other provisions of Nebraska Statute and Court Rules.